

MEMORANDUM

To: HEI Financial Files Data Reporters
Cc: HEI Liaisons

From: Harold Horton, Director, HEI
Stephanie McCann, Assistant Director, HEI
David Smith, HEI Analyst

Date: July 22, 2004

RE: Financial Files and GASB 34/35 for FY 2004 HEI Reporting

We want to verify that we will not be making any changes to the structure of the HEI files to reflect GASB 34/35. We found in your comments from our spring survey that most campus representatives believed we should keep the files in their current state. In addition, we at Regents do not need the changes for our purposes at this time. We very much appreciate your comments on this issue.

In addition, I am pleased to announce that our discussions at Regents have found that we no longer need to collect the following three financial files:

[Investment by Type \(IT\) File](#)

[Changes in Auxiliary Funds \(AU\) File](#)

[Changes in Hospital Funds \(HP\) File](#)

Beginning with FY 2004 (the reporting window will open in January), you will no longer be required to submit these three files. Please, however, be advised that you may be asked to produce this or similar data should legislators or other state officials need it.